

§ 143.27

(see §§ 10.151, 10.152, 10.153, 145.31, 145.32, 148.51, 148.64, of this chapter) may be entered, using reasonable care, by the owner, purchaser, or consignee of the shipment or, when appropriately designated by one of these persons, a Customs broker licensed under 19 U.S.C. 1641.

[T.D. 94-51, 59 FR 30296, June 13, 1994, as amended by T.D. 95-31, 60 FR 18991, Apr. 14, 1995; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 143.27 Invoices.

In the case of merchandise imported pursuant to a purchase or agreement to purchase, or intended for sale and entered informally, the importer shall produce the commercial invoice covering the transaction or, in the absence thereof, an itemized statement of value.

[T.D. 85-39, 50 FR 9612, Mar. 11, 1985]

§ 143.28 Deposit of duties and release of merchandise.

Unless statement processing and ACH are used pursuant to § 143.25 of this chapter, the estimated duties and taxes, if any, shall be deposited at the time the entry is presented and accepted by a Customs Officer, whether at the customhouse or elsewhere. If upon examination of the merchandise further duties or taxes are found due, they shall be deposited before release of the merchandise by Customs. When the entry is presented elsewhere than where the merchandise is to be examined, the permit copy shall be delivered through proper channels to the Customs officer who will examine the merchandise.

[T.D. 73-175, 38 FR 17463, July 2, 1973, as amended by T.D. 89-104, 54 FR 50499, Dec. 7, 1989]

Subpart D—Electronic Entry Filing

SOURCE: T.D. 90-92, 55 FR 49886, Dec. 3, 1990, unless otherwise noted.

§ 143.31 Applicability.

This subpart sets forth general requirements for the entry of imported merchandise processed electronically through the Customs Automated Commercial System (ACS). Entries processed electronically are subject to the

19 CFR Ch. I (4-1-08 Edition)

documentation, document retention and document retrievability requirements of this chapter as well as the general entry requirements of parts 141 and 142. Use of this system is voluntary and optional on behalf of the filer. Customs does not contemplate that processing of non-electronic filings shall be delayed.

§ 143.32 Definitions.

The following are definitions for purposes of this subpart D:

(a) *ACS*. “ACS” means the Automated Commercial System and refers to Customs integrated comprehensive tracking system for the acquisition, processing and distribution of import data.

(b) *ABI*. “ABI” means the Automated Broker Interface and refers to a module of ACS that allows entry filers to transmit immediate delivery, entry and entry summary data electronically to Customs through ACS and to receive transmissions from ACS.

(c) *AII*. “AII” means Automated Invoice Interface and is a method of transmitting detailed invoice data through ABI.

(d) *Broker*. “Broker” means a Customs broker licensed under part 111 of this chapter.

(e) *Certification*. “Certification” means the electronic equivalent of a signature for data transmitted through ABI. This electronic (facsimile) signature must be transmitted as part of the immediate delivery, entry or entry summary data. Such data is referred to as “certified”.

(f) *Data*. “Data” when used in conjunction with immediate delivery, entry and/or entry summary means the information required to be submitted with the immediate delivery, entry and/or entry summary, respectively, in accordance with the CATAIR and/or Customs Headquarters directives. It does not mean the actual paper documents, but includes all of the information required to be in such documents.

(g) *Documentation*. “Documentation” when used in conjunction with immediate delivery, entry and/or entry summary means the documents set forth in § 142.3 of this chapter, required to be submitted as part of an application for immediate delivery, entry and/or entry